

रजिस्टर्ड नं० पी०/एस० एम० 14.



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 28 अक्टूबर, 1987/6 कार्तिक, 1909

हिमाचल प्रदेश सरकार

आबकारी और कराधान विभाग

अधिसूचना

शिमला-2, 18 अगस्त, 1987

संख्या ई एक्स एन-एफ(1)-4/78-भाग—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश में यथा प्रवृत्त पंजाब एक्साइज ऐक्ट, 1914 (1914 का 1) की धारा 3(3), 6(सी), 8, 9, 10, 11, 13 (बी), 14, 45, 46, 47, 49, 49-ए, 58 और 73 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, अधिसूचना संख्या 1-17/64-इ० एण्ड टी० तारीख 7 अगस्त, 1965 द्वारा अधिसूचित और समय-समय पर यथा संशोधित हिमाचल प्रदेश (एक्साइज

पावर्ज एण्ड अपील) आर्डरज, 1965 (जिसे इसमें इसके पश्चात् कथित आदेश कहा गया है) में तुरन्त निम्नलिखित संशोधन करते हैं, अर्थात्:—

[*Authorised English text of the Himachal Pradesh Government notification No. EXN-F(1)-4/78-Part, dated 18-8-1987, as required under Article 348(3) of the Constitution of India.*]

EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Shimla-2, the 18th August, 1987

No. EXN-F(1)-4/78-Part.—In exercise of the powers conferred by sections 3(3), 6 (c), 8, 9, 10, 11, 13 (b), 14, 45, 46, 47, 49, 49-A, 58 and 73 of the Punjab Excise Act, 1914 (1 of 1914), as applied to Himachal Pradesh, the Governor, Himachal Pradesh is pleased to amend, with immediate effect, the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, as notified (hereinafter called the said Orders) vide Notification No. 1-17/64-E&T, dated the 7th August, 1965, and as amended from time to time, as follows:—

AMENDMENTS

1. Substitution of Order 1.—The existing Order 1 of the said orders shall be substituted as under, namely:—

“1. Under section 9 of the Punjab Excise Act (1 of 1914), as applied to Himachal Pradesh, the Excise and Taxation Commissioner, Himachal Pradesh, has been appointed as Excise Commissioner and invested with all the powers of the Financial Commissioner conferred by the said Act.”

2. Substitution of Order 2.—The existing Order 2 of the said orders shall be substituted as under, namely:—

“2. Under sub-section (3) of section 3 of the Punjab Excise Act (1 of 1914), as applied to Himachal Pradesh, the Joint Excise and Taxation Commissioner and the Deputy Excise and Taxation Commissioner, as the case may be, are appointed to discharge the functions of a Collector under the said Act in the districts under their respective charge specified hereunder, except the power under section 79 of the said Act:—

- (i) Joint/Deputy Excise and Taxation Chamba, Kangra, Una, Hamirpur, Mandi, Commissioner (North Zone). Kullu and Lahaul and Spiti districts.
- (ii) Joint/Deputy Excise and Taxation Kinnaur, Shimla, Solan, Sirmaur and Commissioner (South Zone). Bilaspur districts”.

3. Substitution of Order 4.—The existing Order 4 of the said orders shall be substituted as follows, namely:—

“4. Under clause (b) of section 8 of the Punjab Excise Act, 1914 (1 of 1914), as applied to Himachal Pradesh, the Joint Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner, as the case may be, shall control the Assistant Excise and Taxation Commissioners, Excise and Taxation Officers and other Excise Staff in the districts under their respective charge.”

4. Substitution of Order 5.—The existing Order 5 of the said orders shall be substituted as follows, namely:—

“5. Under section 10 of the said Punjab Excise Act, as applied to Himachal Pradesh,

there shall be three classes of Excise Officers, to be designated as 1st Class, 2nd Class and 3rd Class and the persons mentioned in groups 'A', 'B' and 'C' below shall respectively be Excise Officers of the 1st, 2nd and 3rd Class:—

GROUP "A"

EXCISE OFFICERS OF THE 1ST CLASS

- (1) All Joint Excise and Taxation Commissioners.
- (2) All Deputy Excise and Taxation Commissioners.
- (3) All the Assistant Excise and Taxation Commissioners and Excise and Taxation Officers posted at the Headquarters in the office of the Excise and Taxation Commissioner, Himachal Pradesh.
- (4) All Assistant Excise and Taxation Commissioners of the districts.
- (5) All Excise and Taxation Officers.
- (6) All Tehsildars.
- (7) All Excise and Taxation Inspectors.
- (8) All Naib-Tehsildars.

GROUP "B"

EXCISE OFFICERS OF THE 2ND CLASS

All Excise and Taxation Inspectors (leave reserve).

GROUP "C"

EXCISE OFFICERS OF THE 3RD CLASS

- (1) All Superintendents Grade IV, all Assistants and Clerks attached to the Excise Offices of the districts.
- (2) All Excise Peons, Peons and Process Servers."

5. Amendment of Order 7.—Under the heading, "C—Powers of an Excise Officer of the 1st Class" of the existing Order 7 of the said Orders, after entry "(3)", a new entry, namely, "(4)" shall be added as follows and consequently the existing entry "(4)" shall be renumbered as "(5)":—

"(4) Power to obtain information as provided in section 49-A."

6. Substitution of Order 10.—The existing Order 10 of the said orders shall be substituted as under:—

"10. Under section 13(b) of the Punjab Excise Act, 1914, as applied to Himachal Pradesh, every Collector is permitted to delegate the powers specified in column 1 of the Schedule appended below to the persons mentioned in column 2 subject to the conditions, if any, in column 3:—

SCHEDULE

Nature of power	Authority to whom powers may be delegated	Remarks
1	2	3
(1) Power to grant permits for import or transport	Assistant Excise and Taxation Commissioner or	Provided that in respect of Distilleries and Breweries this

1	2	3
of country spirit, foreign liquor, rectified spirit or denatured spirit.	Excise and Taxation Officer, Incharge of the district.	power shall be exercised by the Joint Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner, Incharge, as the case may be.
(2) Power to appoint salesman to work at licensed premises.	Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the district.	—
(3) Power to issue passes for export and transport of foreign liquor, country spirit, rectified spirit and denatured spirit from vend premises.	Assistant Excise and Taxation Commissioner/Excise and Taxation Officer/Excise and Taxation Inspector concerned.	—
(4) Power to grant passes for the export of medicinal and other preparations containing rectified spirit including intoxicating spirituous preparations from vend premises.	Assistant Excise and Taxation Commissioner/Excise and Taxation Officer/Excise and Taxation Inspector concerned.	—
(5) Power to grant passes for the export and transport of medicinal or other preparations containing rectified spirit including intoxicating spirituous preparations from the bonded warehouse of the approved manufacturer.	Excise and Taxation Inspector Incharge of the chemical works.	—
(6) Power to grant permits for the import or transport of intoxicating spirituous preparations.	Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the district.	—
(7) Power to grant passes for the export and transport of spirit from a distillery or beer from a brewery on of liquor from a bonded warehouse.	The Excise and Taxation Inspector Incharge in the distillery or brewery or bonded warehouse.	Provided that in respect of grant of passes for the purposes of the Distilleries and the Breweries, the requisite passes will be granted by the Officers mentioned in column (2) after obtaining sanction from the

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Joint Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner Incharge, as the case may be.

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|---|---|---|
| (8) Power to grant permits for the possession of country spirit not exceeding 45.460 litres on special occasions. | Assistant Excise and Taxation Commissioner/Excise and Taxation Officer/Excise and Taxation Inspector concerned. | — |
| (9) Power to grant licenses for the manufacture and possession of country fermented liquor for home consumption. | Excise Officer of the 1st Class as especially authorised. | — |
| (10) Power to grant permits for the possession of I.M.F.L. not exceeding 12 quart bottles of foreign spirit and 24 quart bottles of foreign ign fermented spirit. | Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the district. | — |
| (11) Power to grant permit to possess six quart bottles of denatured spirit for industrial purposes. | Excise Officer of the 1st Class as especially authorised. | — |
| (12) Power to grant licenses for the manufacture of country fermented liquor for use on special occasions. | Excise Officer of the 1st Class as especially authorised. | — |
| (13) Power to grant passes for the export and transport of foreign liquor, country spirit and denatured spirit from the wholesale vend premises of the licensees. | Assistant Excise and Taxation Commissioner/Excise and Taxation Officer/Excise and Taxation Inspector concerned. | — |
| (14) Power to grant export and transport passes for the export and transport of foreign liquor from the retail premises of any licensee to any other premises of the same licensee. | Assistant Excise and Taxation Commissioner/Excise and Taxation Officer/Excise and Taxation Inspector concerned. | — |

1	2	3
(15) Power to grant a permit for import or transport of rectified spirit from a licensed distillery to an approved manufacturer and homeopathic chemist or practitioner.	Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, In-charge of the district.	—
(16) Power to grant authorisation for the export/transport in bond of country spirit or Indian made foreign liquor or rectified spirit or medicinal or non-medicinal preparations containing rectified spirit including intoxicating spirituous preparations to the Manager of the distillery, brewery or an approved manufacturer.	Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, In-charge of the district.	—
(17) Power to require the Manager of the distillery or brewery or bonded warehouse or the proprietor of a chemical works licensed in Himachal Pradesh to execute a bond ensuring the safe arrival at its destination of any consignment of liquor exported or transported in bond and the payment of any duty which may become due thereon.	Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the district.	Provided that in case of the distilleries and the brewery, Competent Authority shall be the Joint Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner, Incharge as the case may be.
(18) Power to discharge the bond executed by the Manager of the distillery or brewery or bonded warehouse or the approved manufacturer concerned in connection with the export/transport in bond of liquor.	Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District.	Provided that in case of the distilleries and the brewery, Competent Authority shall be the Joint Excise and Taxation Commissioner or Deputy Excise and Taxation Commissioner, Incharge as the case may be.

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(19) Power to grant passes for the transport of Bhang. Assistant Excise and Taxation Commissioner or Excise and Taxation Officer.

(20) Power to grant passes for the export and transport of Bhang. Assistant Excise and Taxation Commissioner/Excise and Taxation Officer/Excise and Taxation Inspector concerned."

7. **Addition of Order 13 and 14.**—After the existing Order 12, the following new Orders 13 and 14 shall be added, namely :—

"13. The Himachal Pradesh (Excise Powers and Appeals) Orders, 1965, as amended upto this amendment, are hereby extended to and shall be in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisations Act, 1966 (31 of 1966)."

"14. (1) The Punjab Excise Powers and Appeal Orders, 1956 as amended from time to time and in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966), are hereby repealed.

(2) Notwithstanding any such repeal, anything done or any action taken, including any orders passed under the repealed Orders, shall, to the extent of being consistent with the provisions of these orders be deemed to have been taken or passed under the provisions of these Orders."

By order,
Sd/-
Secretary.

